

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX CORPORATE

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day YearThis form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Please provide a copy of the IRS adjustment report. **DO NOT USE THIS FORM TO AMEND A RETURN.****STEP 1**
Please
Print
or Type

NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	
ADDRESS (Continued)	
CITY/TOWN, STATE AND ZIP CODE	

STEP 2
Figure
Your
Taxes**1 GROSS BUSINESS PROFITS**

- (a) Taxable Income (loss) before net operating loss deduction and special deductions or if bonus depreciation is taken enter the amount from Line 5 of the Corporate Schedule R as originally filed or previously adjusted. (If negative, show in parenthesis.) 1(a)
- (b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted .. 1(b)
- (c) New Hampshire Gross Business Profits as originally filed or previously adjusted [combine Lines 1(a) and 1(b)] .. 1(c)

2 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1) . 2**3 GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS** (Line 1(c) adjusted by Line 2) 3**4 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)**

- (a) As originally filed or previously adjusted 4(a)
- (b) Adjustments to additions from Page 2, Section 2, Line 2 4(b)
- (c) Adjustments to deductions from Page 2, Section 3, Line 3 4(c)
- (d) Total adjusted additions and deductions [combine Line 4(a), 4(b) and 4(c)] 4(d)

5 ADJUSTED GROSS BUSINESS PROFITS [Line 3 adjusted by Line 4(d)] 5**6 NH APPORTIONMENT PERCENTAGE** from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-80 6**7 NH TAXABLE BUSINESS PROFITS** (Line 5 x Line 6. If negative enter zero) 7**8 NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS** 8
(Line 7 x tax rate. See DP-87 instructions)**STEP 3**
Figure
Your
Credits

- 9 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted 9
- 10 Subtotal (Line 8 minus Line 9) 10
- 11 NH Business Enterprise Tax as originally filed or previously adjusted 11
- 12 Internal Revenue Service adjustments to BET (attach revised BET and/or BET 80) 12
- 13 NH Business Enterprise Tax as adjusted by IRS adjustments (Line 11 adjusted by Line 12) 13
- 14 NH Business Enterprise Tax Credit to be applied against Business Profits Tax 14
(Enter the lesser of Line 10 or Line 13)
- 15 NH Business Profits Tax Net of Statutory Credits as adjusted (Line 10 minus Line 14) 15
- 16 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted 16
- 17 Balance of tax due (Line 15 adjusted by Line 16) 17
- 18 Interest due (see DP-87 instructions) 18
- 19 Balance due (Line 17 plus Line 18) **PAY THIS AMOUNT →** 19
- 20 Refund due (Line 16 minus Line 15) 20

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete.
If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY

X

SIGNATURE (IN INK) OF TAXPAYER

DATE

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

TITLE

PREPARER'S IDENTIFICATION NUMBER

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

NH DEPT OF REVENUE ADMINISTRATION
AUDIT DIVISION
MAIL PO BOX 457
TO: CONCORD, NH 03302-0457

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Page 2

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) 3